



Council of the Cherokee Nation

Cherokee Nation Tribal
Council
17763 S. Muskogee Ave.
Tahlequah, OK 74464

Legislation Text

File #: 12-054, Version: 4

A LEGISLATIVE ACT AMENDING TITLE 68 OF THE CHEROKEE NATION CODE ANNOTATED - ADDING PROVISIONS FOR SALES TAX ADJUSTMENTS OF LICENSED TOBACCO RETAILERS BE IT ENACTED BY THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be known as the "Tobacco Retailer Sales Tax Reduction Act of 2012" and codified as _____ (Title) _____ (Section) _____ of the Cherokee Nation Code Annotated (CNCA).

Section 2. Findings Purpose

The Council finds that Cherokee Nation licensed tobacco retailers, also known as smoke shops, provide significant revenue to the Cherokee Nation, employ Cherokee citizens and provide income for Cherokee citizen with lease agreement with said retailers.

This Act is to protect the viability of Cherokee Nation licensed tobacco retailers.

Section 3. Substantive provisions

The following sections shall be included in Title 68 of the Cherokee Nation Code Annotated:

- 1. Sales Tax Reduction:** The sales tax imposed by Cherokee Nation on all products other than tobacco products shall be reduced to **1%** for all Cherokee Nation license smoke shops, not including those licensed smokeshops owned and operated by Cherokee Nation business entities

Section 2. Provisions as cumulative

The provisions of this act shall be cumulative to existing law.

Section 3. Severability

The provisions of this act are severable and if any part of provision hereof shall be held void the decision of the court so holding shall not affect or impair any of the remaining parts or provisions of this act.

Section 4. Effective Date

It being immediately necessary for the welfare of the Cherokee Nation, the Council hereby declares that an emergency exists, by reason whereof this Act shall take effect and be in full force from and after its passage.

Section 5. Termination Date (Sunset Clause)

This being an Act temporary in nature the provisions of this Act shall not extend beyond October 1, 2013 without specific amendment by the Cherokee Nation Tribal Council.